

examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on 06/08/2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, David Hesterman, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons

5. On 07/14/2011, the respondent David Hesterman did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. On August 18, 2011, the respondent David Hesterman did appear with his attorney Michelle Turpin. David Hesterman did give testimony, but failed to produce his books and records. The Revenue Officer gave an extension until September 2, 2011 for the books and records.

7. On September 2, 2011, the respondent David Hesterman failed to provide the books and records.

8. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

10. It is necessary to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of DAVID HESTERMAN for the calendar year(s) ended December 31, 1989, December 31, 1990, December 31, 1991, December 31, 1992, December 31, 1993, December 31, 1994, December 31, 1995,

December 31, 1996, December 31, 1997, December 31, 1998 December 31, 1999,
December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003,
December 31, 2004, December 31, 2005 and December 31, 2006.

11. The Internal Revenue Service has not made a criminal referral to the
Department of Justice with the respect to the tax liability of the taxpayer under
investigation.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 13th day of September, 2011.

OFFICER

Maureen Thomas
MAUREEN THOMAS, REVENUE



Summons

Collection Information Statement

In the matter of DAVID HESTERMAN, [REDACTED] MIDVALE, UT 84047-7122

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 6 (26)

Periods: See Attachment 1 to Summons Form 6637 for Period Information

The Commissioner of Internal Revenue

To: DAVID HESTERMAN

At: [REDACTED] SALT LAKE CITY, UT 84047-7122

You are hereby summoned and required to appear before MAUREEN THOMAS, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 07/01/2010 To date of compliance

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

50 SOUTH 200 EAST, MS 5114 SLC, SALT LAKE CITY UT 84111 (801) 799-6676

Place and time for appearance: At 50 SOUTH 200 EAST, MS 5114 SLC, SALT LAKE CITY, UT 84111



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.10-2010)
Catalog Number 25000Q

on the 14th day of July, 2011 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 6th day of June, 2011

MAUREEN THOMAS

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

6/8/11

Time

10:30 AM

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

Maureen Thomas

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Title

Attachment 1 to Summons Form 6637

In the matter of **DAVID HESTERMAN**

Period information: Form 1040 for the calendar periods ending December 31, 1989, December 31, 1990, December 31, 1991, December 31, 1992, December 31, 1993, December 31, 1994, December 31, 1995, December 31, 1996, December 31, 1997, December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005 and December 31, 2006